

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF TEXAS
Tyler Division**

| | | |
|-------------------|---|-------------------|
| IN RE: | § | CASE NO. 01-61557 |
| Middleton, Dan F. | § | |
| | § | |
| DEBTOR(S) | § | CHAPTER 7 |

Trustee's Final Report, Application for Compensation,
and Report of Proposed Distribution

Bob Anderson, the Trustee of the estate of the above named debtor(s), certifies under penalty of perjury, to the Court and United States Trustee, that the trustee has faithfully and properly fulfilled the duties of his office, that the trustee has examined all proofs of claim as appropriate in preparation for the proposed distribution, and that the proposed distribution attached hereto is proper and consistent with the law and rules of the Court. The Trustee applies for the commissions and expenses set forth herein and states that they are reasonable and proper.

I hereby authorize the Office of the United States Trustee to file by electronic means this Trustee's Final Report, Application for Compensation and Report of Proposed Distribution on my behalf, and I agree and acknowledge that the designation of my signature on this document, once filed, constitutes my valid signature for the purposes of 11 U.S.C. §704(9) and Fed. R. Bankr. Pro. 9011.

Therefore, the Trustee requests that the Final Report, Application for Compensation, and Report of Proposed Distribution be approved.

Date: November 18, 2004

/s/ Bob Anderson

Bob Anderson, Trustee

SCHEDULE A-1

FINAL ACCOUNT AS OF: November 18, 2004

| | | |
|-----|-------------------------|----------------------------|
| A. | RECEIPTS | \$ <u>45,068.46</u> |
| B. | DISBURSEMENTS | |
| (1) | Secured Creditors | 5,354.10 |
| (2) | Administrative Expenses | 7,508.68 |
| (3) | Priority Creditors | 0.00 |
| (4) | Other | 0.00 |
| | TOTAL DISBURSEMENTS | \$ <u>12,862.78</u> |
| C. | BALANCE ON HAND | \$ <u><u>32,205.68</u></u> |

Form 1

Individual Estate Property Record and Report

Asset Cases

Page: 1

Case Number: 01-61557 BP
Case Name: Middleton, Dan F.

Trustee: (631490) Bob Anderson
Filed (f) or Converted (c): 01/08/02 (c)
§341(a) Meeting Date: 02/01/02
Claims Bar Date: 11/23/02

Period Ending: 11/18/04

| 1 | | 2 | 3 | 4 | 5 | 6 |
|---|--|------------------------------------|---|--|---|---|
| Asset Description (Scheduled And Unscheduled (u) Property) | | Petition/ Unscheduled Values | Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs) | Property <u>Abandoned</u> OA=§554(a) abandon. DA=§554(c) abandon. | Sale/Funds Received by the Estate | Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
| Ref. # | | | | | | |
| 1 | 49 Acres, Rt. 2, Rusk, Cherokee Co., TX Motion to Sell for \$45,000 to Davalin and Angela Gunter. Order authorizing sale signed 2/21/2003, however, it was later determined that, although Debtor scheduled a 100% interest in the property, Debtor actually owns only an undivided 50% interest with wife, Kathy Middleton, owning the remaining 50% interest. Contract terminated 4/8/03. 4/03 - First National Bank of Athens was scheduled as a secured lienholder, but Bank no longer asserts a lien on the 49.46 acres. Trustee provided Release of Lien to Bank, which was signed and returned to Trustee. 4/29/03 - Release of Lien of First National Bank of Athens recorded under document #00514809, Volume 1596, Page 247, Official Records of Cherokee County, Texas. 5/20/03 - Trustee's demand letter to Dan and Kathy Middleton regarding suggesting resolution without litigation. 6/5/03 - Adversary Proceeding No. 03-06031 filed against Kathy Middleton. See notes under ADVERSARY PROCEEDING. Default Judgment entered; also received Quit-Claim Deed from Kathy Middleton. 10/20/03 - closing of sale per Order signed 2/21/03. | 30,000.00 | 30,000.00 | | 45,000.00 | FA |

Form 1

Individual Estate Property Record and Report

Asset Cases

Page: 2

Case Number: 01-61557 BP
Case Name: Middleton, Dan F.

Trustee: (631490) Bob Anderson
Filed (f) or Converted (c): 01/08/02 (c)
§341(a) Meeting Date: 02/01/02
Claims Bar Date: 11/23/02

Period Ending: 11/18/04

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|--|---|---|
| Asset Description (Scheduled And Unscheduled (u) Property) | Petition/ Unscheduled Values | Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs) | Property <u>Abandoned</u> OA=\$554(a) abandon. DA=\$554(c) abandon. | Sale/Funds Received by the Estate | Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
| Ref. # | | | | | |
| 2 | House & Lot (1/2 interest), Athens, TX | 28,000.00 | 0.00 | 0.00 | FA |
| 3 | Royalty Interest The royalty interests were underlying the surface estate of Asset #1 and were sold with the surface. Trustee has confirmed that there were no additional interests. | 1,000.00 | 1,000.00 | 0.00 | FA |
| 4 | Certificate of Deposit - 1st Nat'l Bank Athens * See Memo. | 6,000.00 | 0.00 | 0.00 | FA |
| 5 | Checking Acct, 1st Natl. Bank Athens | 504.00 | 0.00 | 0.00 | FA |
| 6 | Checking Acct, 1st Natl. Bank Athens | 550.00 | 0.00 | 0.00 | FA |
| 7 | Security deposits with utility companies | 150.00 | 0.00 | 0.00 | FA |
| 8 | Household goods & furnishings | 3,000.00 | 0.00 | 0.00 | FA |
| 9 | Clothing | 400.00 | 0.00 | 0.00 | FA |
| 10 | Two 20 gauge shotguns | 30.00 | 0.00 | 0.00 | FA |
| 11 | Whole life ins. policy w/ Philadelphia Life | 600.00 | 0.00 | 0.00 | FA |
| 12 | Van Kamden Fund | 200.00 | 0.00 | 0.00 | FA |
| 13 | Account Receivable - Middleton Janitorial Servic * See Memo. | 6,000.00 | 5,115.00 | 0.00 | FA |
| 14 | Account Receivable - Athens Janitorial Supply * See Memo | 4,950.00 | 0.00 | 0.00 | FA |

Form 1

Individual Estate Property Record and Report

Asset Cases

Page: 3

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Trustee: (631490) Bob Anderson
Filed (f) or Converted (c): 01/08/02 (c)
\$341(a) Meeting Date: 02/01/02
Claims Bar Date: 11/23/02

Period Ending: 11/18/04

| 1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. # | | 2 Petition/ Unscheduled Values | 3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs) | 4 Property <u>Abandoned</u> OA=\$554(a) abandon. DA=\$554(c) abandon. | 5 Sale/Funds Received by the Estate | 6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
|--|--|---|--|---|--|--|
| 15 | 1984 Ford 1/2 ton Van | 900.00 | 0.00 | | 0.00 | FA |
| 16 | 1987 Ford Van | 1,600.00 | 0.00 | | 0.00 | FA |
| 17 | 1994 Ford Aerostar | 2,000.00 | 0.00 | | 0.00 | FA |
| 18 | Office furniture and equipment | 360.00 | 0.00 | | 0.00 | FA |
| 19 | Equipment and supplies used in business | 1,000.00 | 0.00 | | 0.00 | FA |
| 20 | Inventory of Athens Janitorial Supply * See Memo. | 8,000.00 | 8,000.00 | DA | 0.00 | FA |
| 21 | Dog | 5.00 | 0.00 | | 0.00 | FA |
| Int | INTEREST (u) | Unknown | N/A | | 68.46 | FA |
| 22 | Assets Totals (Excluding unknown values) | \$95,249.00 | \$44,115.00 | | \$45,068.46 | \$0.00 |

Major Activities Affecting Case Closing:

* MEMO

First National Bank of Athens is scheduled as a secured creditor in the total amount of \$25,996.17, with the collateral being: Inventory and accounts receivable of Athens Janitorial Supply and Middleton Janitorial Service, certificate of deposit. The lien is not reflected in the "net value" of these assets, however, Trustee has determined that there is no non-exempt equity in the inventory and accounts and these assets are deemed fully administered. The Certificate of Deposit was further investigated and was determined to be pledged to First National Bank Athens (letter from Charles Laufer 8/4/03).

PROFESSIONALS:

--- Smead, Anderson & Dunn as attorneys for Trustee per Order signed 7/22/02. Fee application filed 7/7/04 requesting fees of \$3,060.00 and expenses of \$129.17

Page: 4

Form 1
Individual Estate Property Record and Report
Asset Cases

Case Number: 01-61557 BP
Case Name: Middleton, Dan F.

Trustee: (631490) Bob Anderson
Filed (f) or Converted (c): 01/08/02 (c)
\$341(a) Meeting Date: 02/01/02
Claims Bar Date: 11/23/02

Period Ending: 11/18/04

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|------------------------------------|---|--|---|---|
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| Ref. # | | | | | |

for a total of \$3,189.17, approved by Order of 8/6/04. Paid 8/18/04, Check #103.

--- Town & Lake Real Estate, Dick Capps/Gayle Whitely , Realtor, per Order signed 01/23/03. Paid from sales proceeds per Order Authorizing Sale signed 2/21/03.

--- Bob Rogers, Accountant for Trustee, per Order signed 3/3/04. Fees of \$125.00 advanced by Trustee's firm for 2003 return. Reimbursement is requested in TFR, and copy of invoice is included.

TAX RETURN:

Order authorizing payment of taxes, including reimbursement to Trustee's firm of taxes advanced, signed 5/11/04.

2003: 4/15/04 - Tax return and PDR mailed; \$1,000 in taxes advanced by Trustee's firm; \$1,000 reimbursed to Trustee's firm 6/7/04, Check #101, \$1000.00. Return "Deemed Accepted" as of 6/20/04.

CLAIMS: Bar dates 11/23/02 and 2/23/03 (govt.).

COURT COSTS:

6/5/03 - Deferral of Adversary Filing Fee by Order of 6/5/03 in Adv. 03-06031.

ADVERSARY:

03-06031 - Bob Anderson, Chapter 7 Trustee v. Kathy Middleton, for Declaratory Judgment and Avoidance of Lien, requesting that the Court find that 100% of the property is property of the Estate, or alternatively, if only 50% of the property is property of the Estate, that the Court order the Property to be sold or partitioned in kind.

6/5/03 - Complaint Filed.

6/11/03 - Service of Summons on Kathy Middleton.

7/17/03 - Proof of Service filed.

7/21/03 - Motion for Default Judgment filed.

7/31/03 - Default Judgment entered, finding that Kathy Middleton's interest in the property is property of the Bankruptcy Estate and Trustee has the right to sell same.

Form 1

Individual Estate Property Record and Report

Asset Cases

Page: 5

Case Number: 01-61557 BP
Case Name: Middleton, Dan F.
Period Ending: 11/18/04

Trustee: (631490) Bob Anderson
Filed (f) or Converted (c): 01/08/02 (c)
§341(a) Meeting Date: 02/01/02
Claims Bar Date: 11/23/02

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|------------------------------------|---|--|---|---|
| Asset Description (Scheduled And Unscheduled (u) Property) | Petition/ Unscheduled Values | Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs) | Property <u>Abandoned</u> OA=§554(a) abandon. DA=§554(c) abandon. | Sale/Funds Received by the Estate | Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
| Ref. # | | | | | |

10/1/03 - Adversary case closed.

Initial Projected Date Of Final Report (TFR): March 31, 2004

Current Projected Date Of Final Report (TFR): November 18, 2004 (Actual)

Form 2

Page: 1

Cash Receipts And Disbursements Record

Case Number: 01-61557 BP
Case Name: Middleton, Dan F.
Taxpayer ID #: 13-7386885
Period Ending: 11/18/04

Trustee: Bob Anderson (631490)
Bank Name: JPMORGAN CHASE BANK
Account: 312-8984789-65 - Money Market Account
Blanket Bond: \$300,000.00 (per case limit)
Separate Bond: N/A

| 1 Trans. Date | 2 {Ref #} / Check # | 3 Paid To / Received From | 4 Description of Transaction | T-Code | 5 Receipts \$ | 6 Disbursements \$ | 7 Money Market Account Balance |
|---------------------|---------------------------|---|---|----------|---------------------|--------------------------|--------------------------------------|
| 10/23/03 | | Southwestern Abstract Co. | Sale of realty per Order 2/21/03. | | 36,332.90 | | 36,332.90 |
| | {1} | | Sale per Order signed 45,000.00 2/21/03 | 1110-000 | | | 36,332.90 |
| | | Town & Lake Real Estate | Realtor's Fee; Order signed 1/23/03 | 3510-000 | | | 36,332.90 |
| | | School and County Taxes | Real Property Tax Lien; Order signed 2/21/03 | 4700-000 | | | 36,332.90 |
| | | Southwestern Abstract Co., Rusk, Texas | Closing costs; Order signed 2/21/03 | 2500-000 | | | 36,332.90 |
| 10/31/03 | Int | JPMORGAN CHASE BANK | Interest posting at 0.2000% | 1270-000 | 1.00 | | 36,333.90 |
| 11/28/03 | Int | JPMORGAN CHASE BANK | Interest posting at 0.2000% | 1270-000 | 5.97 | | 36,339.87 |
| 12/31/03 | Int | JPMORGAN CHASE BANK | Interest posting at 0.2000% | 1270-000 | 6.17 | | 36,346.04 |
| 01/30/04 | Int | JPMORGAN CHASE BANK | Interest posting at 0.2000% | 1270-000 | 6.16 | | 36,352.20 |
| 02/27/04 | Int | JPMORGAN CHASE BANK | Interest posting at 0.2000% | 1270-000 | 5.76 | | 36,357.96 |
| 03/31/04 | Int | JPMORGAN CHASE BANK | Interest posting at 0.1500% | 1270-000 | 5.66 | | 36,363.62 |
| 04/30/04 | Int | JPMORGAN CHASE BANK | Interest posting at 0.1500% | 1270-000 | 4.47 | | 36,368.09 |
| 05/28/04 | Int | JPMORGAN CHASE BANK | Interest posting at 0.1500% | 1270-000 | 4.62 | | 36,372.71 |
| 06/07/04 | | To Account #312898478966 | Transfer to checking for disbursement | 9999-000 | | 1,000.00 | 35,372.71 |
| 06/30/04 | Int | JPMORGAN CHASE BANK | Interest posting at 0.1500% | 1270-000 | 4.37 | | 35,377.08 |
| 07/15/04 | | To Account #312898478966 | Transfer to checking for disbursement | 9999-000 | | 6.51 | 35,370.57 |
| 07/30/04 | Int | JPMORGAN CHASE BANK | Interest posting at 0.1500% | 1270-000 | 4.49 | | 35,375.06 |
| 08/18/04 | | To Account #312898478966 | Transfer to checking for disbursement | 9999-000 | | 3,189.17 | 32,185.89 |
| 08/31/04 | Int | JPMORGAN CHASE BANK | Interest posting at 0.2000% | 1270-000 | 5.27 | | 32,191.16 |
| 09/30/04 | Int | JPMORGAN CHASE BANK | Interest posting at 0.2000% | 1270-000 | 5.28 | | 32,196.44 |
| 10/29/04 | Int | JPMORGAN CHASE BANK | Interest posting at 0.2500% | 1270-000 | 5.72 | | 32,202.16 |

Subtotals : **\$36,397.84** **\$4,195.68**

{ } Asset reference(s)

Printed: 11/18/2004 09:28 AM V.6.40

Form 2

Page: 2

Cash Receipts And Disbursements Record

Case Number: 01-61557 BP
Case Name: Middleton, Dan F.
Taxpayer ID #: 13-7386885
Period Ending: 11/18/04

Trustee: Bob Anderson (631490)
Bank Name: JPMORGAN CHASE BANK
Account: 312-8984789-65 - Money Market Account
Blanket Bond: \$300,000.00 (per case limit)
Separate Bond: N/A

| 1 Trans. Date | 2 {Ref #} / Check # | 3 Paid To / Received From | 4 Description of Transaction | T-Code | 5 Receipts \$ | 6 Disbursements \$ | 7 Money Market Account Balance |
|---------------------|---------------------------|------------------------------|---|----------|---------------------|--------------------------|--------------------------------------|
| 11/17/04 | Int | JPMORGAN CHASE BANK | Current Interest Rate is 0.2500% | 1270-000 | 3.52 | | 32,205.68 |
| 11/17/04 | | To Account #312898478966 | Close money market and transfer to checking for TFR | 9999-000 | | 32,205.68 | 0.00 |

| | | | |
|-------------------------------------|--------------------|------------------|---------------|
| ACCOUNT TOTALS | 36,401.36 | 36,401.36 | \$0.00 |
| Less: Bank Transfers | 0.00 | 36,401.36 | |
| Subtotal | 36,401.36 | 0.00 | |
| Less: Payments to Debtors | | 0.00 | |
| NET Receipts / Disbursements | \$36,401.36 | \$0.00 | |

Form 2

Page: 3

Cash Receipts And Disbursements Record

Case Number: 01-61557 BP
Case Name: Middleton, Dan F.
Taxpayer ID #: 13-7386885
Period Ending: 11/18/04

Trustee: Bob Anderson (631490)
Bank Name: JPMORGAN CHASE BANK
Account: 312-8984789-66 - Checking Account
Blanket Bond: \$300,000.00 (per case limit)
Separate Bond: N/A

| 1 Trans. Date | 2 {Ref #} / Check # | 3 Paid To / Received From | 4 Description of Transaction | T-Code | 5 Receipts \$ | 6 Disbursements \$ | 7 Checking Account Balance |
|---------------------|---------------------------|------------------------------|--|----------|---------------------|--------------------------|----------------------------------|
| 06/07/04 | | From Account #312898478965 | Transfer to checking for disbursement | 9999-000 | 1,000.00 | | 1,000.00 |
| 06/07/04 | 101 | Smead, Anderson & Dunn | Reimbursement to firm for advance of Estate's income taxes | 2810-000 | | 1,000.00 | 0.00 |
| 07/15/04 | | From Account #312898478965 | Transfer to checking for disbursement | 9999-000 | 6.51 | | 6.51 |
| 07/15/04 | 102 | Department of the Treasury | Penalty and Interest, Form 1041 FYE 12/31/03, TIN #13-7386885 | 2810-000 | | 6.51 | 0.00 |
| 08/18/04 | | From Account #312898478965 | Transfer to checking for disbursement | 9999-000 | 3,189.17 | | 3,189.17 |
| 08/18/04 | 103 | Smead, Anderson & Dunn | Attorney for Trustee fees and expenses per Order dated 8/6/04 (File #8570) | | | 3,189.17 | 0.00 |
| | | | Attorney for Trustee fees 3,060.00 per Order dated 8/6/04 | 3110-000 | | | 0.00 |
| | | | Attorney for Trustee 129.17 expenses per Order dated 8/6/04 | 3120-000 | | | 0.00 |
| 11/17/04 | | From Account #312898478965 | Close money market and transfer to checking for TFR | 9999-000 | 32,205.68 | | 32,205.68 |

| | | | |
|-------------------------------------|------------------|-------------------|--------------------|
| ACCOUNT TOTALS | 36,401.36 | 4,195.68 | \$32,205.68 |
| Less: Bank Transfers | 36,401.36 | 0.00 | |
| Subtotal | 0.00 | 4,195.68 | |
| Less: Payments to Debtors | | 0.00 | |
| NET Receipts / Disbursements | \$0.00 | \$4,195.68 | |

Form 2

Page: 4

Cash Receipts And Disbursements Record

Case Number: 01-61557 BP
Case Name: Middleton, Dan F.
Taxpayer ID #: 13-7386885
Period Ending: 11/18/04

Trustee: Bob Anderson (631490)
Bank Name: JPMORGAN CHASE BANK
Account: 312-8984789-66 - Checking Account
Blanket Bond: \$300,000.00 (per case limit)
Separate Bond: N/A

| 1 | 2 | 3 | 4 | | 5 | 6 | 7 |
|----------------|----------------------|-------------------------|----------------------------|--------|----------------|---------------------|-----------------------------|
| Trans. Date | {Ref #} / Check # | Paid To / Received From | Description of Transaction | T-Code | Receipts \$ | Disbursements \$ | Checking Account Balance |

| | |
|--------------------------|-------------|
| Net Receipts : | 36,401.36 |
| Plus Gross Adjustments : | 8,667.10 |
| Net Estate : | \$45,068.46 |

| TOTAL - ALL ACCOUNTS | Net Receipts | Net Disbursements | Account Balances |
|---------------------------|--------------------|----------------------|---------------------|
| MMA # 312-8984789-65 | 36,401.36 | 0.00 | 0.00 |
| Checking # 312-8984789-66 | 0.00 | 4,195.68 | 32,205.68 |
| | <u>\$36,401.36</u> | <u>\$4,195.68</u> | <u>\$32,205.68</u> |

SCHEDULE B

APPLICATION FOR COMPENSATION

COMPUTATION OF COMMISSIONS (cases filed after 10/22/95)

| | | | |
|-------------------|--------------------|-------------------------|--------------------|
| Total Receipts | <u>\$45,068.46</u> | 25% of First \$5,000 | \$ <u>1,250.00</u> |
| Less | (5,000.00) | | |
| Balance | <u>40,068.46</u> | 10% of next \$45,000 | \$ <u>4,006.85</u> |
| Less | (45,000.00) | | |
| Balance | <u>0.00</u> | 5% of next \$950,000 | \$ <u>0.00</u> |
| Less | (950,000.00) | | |
| Balance | <u>0.00</u> | 3% of Remaining Balance | \$ <u>0.00</u> |
| TOTAL COMMISSIONS | | | \$ <u>5,256.85</u> |

UNREIMBURSED EXPENSES

| | |
|--|------------------|
| Necessary Travel | \$ <u>0.00</u> |
| Paraprofessional - exhibit attached | \$ <u>432.00</u> |
| Clerical and Stenographic - exhibit attached | \$ <u>382.50</u> |
| Photocopy (@ .25 each) | \$ <u>50.25</u> |
| Delivery Costs (actual postage) | \$ <u>52.97</u> |
| Long Distance Telephone Charges | \$ <u>24.00</u> |
| Other Expenses | \$ <u>24.00</u> |
| TOTAL UNREIMBURSED EXPENSES | \$ <u>965.72</u> |

Records:

 Trustee did not take possession of business or personal records of the debtor.

 Notice given debtor on _____ to pick up business or personal records in hands of Trustee.

| Date | Service Performed | Time | Copy | Pstg | LD |
|------------|---|------|------|------|----|
| | TRUSTEE'S SERVICES | | 0 | 0 | 0 |
| | Asset Analysis and Recovery | | 0 | 0 | 0 |
| 9/9/2002 | Letter to Bob Bandy by certified mail regarding Debtor's purchase of realty from the Estate, and regarding royalty interests | .30 | 1 | 4.42 | 0 |
| 1/9/2003 | Receipt and review of amended schedules and letter to Dick Capps, realtor, regarding mineral interest included with surface to be sold | .50 | 0 | 0 | 10 |
| 1/15/2003 | Receipt and review Contract from realtor Gayle Whiteley; letter to Gayle Whiteley regarding changes to Contract for sale, legal description and other items | .50 | 0 | 0 | 10 |
| 1/28/2003 | Letter to Realtor Gayle Whiteley regarding sale of realty | .20 | 16 | .83 | 0 |
| 3/10/2003 | Telephone conference with Bob McNatt with Abstract Company regarding sale of realty (.20); Telephone conference with realtor (.20) | .40 | 0 | 0 | 10 |
| 3/25/2003 | Certified letter to Kathy Middleton regarding interest in real property | .20 | 1 | 4.42 | 0 |
| 3/31/2003 | Receipt, review and execute Amendment to Contract to extend closing date | .30 | 0 | 0 | 10 |
| 4/2/2003 | Letter to Gayle Whitely regarding Kathy Middleton's 50% interest in property and cancellation of Contract to sell same until this issue is resolved | .40 | 1 | .37 | 0 |
| 4/14/2003 | Receipt and review of termination from realtor; Execute and return same | .30 | 0 | 0 | 10 |
| 4/23/2003 | Letter to Kathy Middleton regarding realty | .30 | 2 | .37 | 0 |
| 5/20/2003 | Letter to Dan Middleton and Kathy Middleton regarding intention to file adversary proceeding | .10 | 7 | .60 | 0 |
| 5/20/2003 | Telephone conference with Kathy Middleton regarding acreage | .20 | 0 | 0 | 10 |
| 7/28/2003 | Letter to First National Bank regarding certificate of deposit held by Bank | .20 | 1 | .37 | 0 |
| 10/23/2003 | Review file regarding minerals and letter to Samson | .30 | 1 | .37 | 0 |

| Date | Service Performed | Time | Copy | Pstg | LD |
|------------|--|------|------|------|----|
| | Total Asset Analysis and Recovery | 4.2 | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | Asset Disposition | | 0 | 0 | 0 |
| 7/19/2002 | Letter to Bob Bandy regarding sale of realty back to Debtor and requesting legal description for realty | .20 | 7 | .60 | 0 |
| 3/5/2003 | Receipt and review of commitment from Southwestern Title; Telephone conference with Gayle (realtor) regarding same | .30 | 0 | 0 | 0 |
| 7/27/2003 | Telephone conference with Dan Middleton | .20 | 0 | 0 | 0 |
| 8/6/2003 | Letter to Southwestern Abstract regarding Default Judgment taken against Kathy Middleton to cure cloud on title | .20 | 4 | .37 | 0 |
| 8/26/2003 | Receipt and review of Contract; Letter to Gayle Whiteley regarding Contract, survey, and other items in connection with sale of realty | .50 | 14 | .83 | 0 |
| 9/12/2003 | Receipt and review of title commitment from Southwestern Abstract Company on real property to be sold | .50 | 0 | 0 | 0 |
| 9/17/2003 | Various telephone conferences with abstract company | .50 | 0 | 0 | 15 |
| 9/17/2003 | Receipt and review of revised title commitment from Southwestern Abstract Company on real property to be sold | .30 | 0 | 0 | 0 |
| 10/1/2003 | Review title commitment; Telephone conference with Abstract Company (.40); Telephone conference with Davelin Gunter regarding sale of property (.20) | .60 | 0 | 0 | 10 |
| 10/17/2003 | Receipt, review and execution of various documents in connection with sale of real property | .50 | 0 | 0 | 0 |
| | Total Asset Disposition | 3.8 | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | Case Administration | | 0 | 0 | 0 |
| 5/7/2002 | Follow up letter to Bob Bandy regarding items requested at first meeting and other information | .20 | 1 | .37 | 0 |
| 5/10/2002 | Letter to First National Bank regarding real property with equity and requesting payoff | .20 | 2 | .37 | 0 |

| Date | Service Performed | Time | Copy | Pstg | LD |
|------------|--|------|------|------|----|
| 5/10/2002 | Letter to Tim O'Neal regarding equity in one real property asset and Debtor's intention to dismiss the case | .20 | 1 | .37 | 0 |
| 5/15/2002 | Receipt and review of various documents from Bob Bandy; Telephone conference with Don Copeland regarding collateral | .30 | 0 | 0 | 0 |
| 10/22/2003 | Telephone conference with Dan Middleton | .20 | 0 | 0 | 0 |
| 11/17/2004 | Review of Trustee's Final Report and proposed distribution, anticipated time in signing checks, review of Trustee's Supplemental Final Report and incidental closing matters | 1.00 | 0 | 0 | 0 |
| | Total Case Administration | 2.1 | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | Claims Administration & Objection | | 0 | 0 | 0 |
| 10/16/2003 | Review of claims | 1.00 | 0 | 0 | 0 |
| 10/28/2003 | Telephone conference with Sherry Simpson of Attorney General's office regarding claim resolution | .20 | 0 | 0 | 5 |
| 12/16/2003 | Telephone conference with Tom Kopf regarding negotiation on IRS claim | .20 | 0 | 0 | 0 |
| | Total Claims Administration & Objection | 1.4 | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | Meetings of Creditors | | 0 | 0 | 0 |
| 2/1/2002 | Initial creditor meeting (Debtor did not appear) and proceeding memo | .10 | 4 | 1.11 | 0 |
| 5/3/2002 | Conduct First Meeting of Creditors | .50 | 0 | 0 | 0 |
| 5/7/2002 | Review notes from 341 meeting and preparation of Proceeding Memo | .30 | 4 | 1.11 | 0 |
| | Total Meetings of Creditors | 0.9 | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | Tax Issues | | 0 | 0 | 0 |
| 4/14/2004 | Receipt, review and execution of tax return and request for prompt determination | .30 | 0 | 0 | 0 |

| Date | Service Performed | Time | Copy | Pstg | LD |
|------------|---|------|------|------|----|
| 7/15/2004 | Receipt and review of notice of penalty and interest due from IRS | .10 | 0 | 0 | 0 |
| | Total Tax Issues | 0.4 | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | SECRETARIAL SERVICES | | 0 | 0 | 0 |
| 5/9/2002 | Telephone conferences with various parties with IRS and with Cherokee County Clerk's office, all researching existence of liens | .50 | 0 | 0 | 20 |
| 6/13/2002 | Prepare for Trustee's review and signature Notice of Filing of Bankruptcy to be recorded in Cherokee County; Obtain advance from Trustee's firm of \$13.00 filing fee to County Clerk of Cherokee County to record Notice of Bankruptcy and letter to County Clerk regarding same | .30 | 6 | .60 | 0 |
| 8/7/2002 | Set up notebook files for administration as asset case; Post asset information (description, value, liens, exemptions, and other information) to management system | .80 | 0 | 0 | 0 |
| 11/25/2002 | Telephone conference with Dick Capps, realtor, regarding visual inspection of realty and possibility of sale | .30 | 0 | 0 | 15 |
| 12/17/2002 | Prepare letter for Trustee's review and signature to Dick Capps regarding his employment, and listing agreement | .20 | 60 | 2.44 | 0 |
| 1/7/2003 | Review schedules, post additional information on assets and case to management system; Discussion with Trustee regarding collateral of First National Bank of Athens and any remaining value to Estate in any/all of the assets | .80 | 0 | 0 | 0 |
| 1/8/2003 | Electronically file Application to Employ Realtor | .20 | 0 | 0 | 0 |
| 1/14/2003 | Prepare letter for Trustee's review and signature to Bob Bandy requesting additional information on accounts receivable and inventory | .20 | 1 | .37 | 0 |
| 1/28/2003 | Obtain matrix via Pacer and update for use with Motion to Sell | .40 | 0 | 0 | 0 |
| 1/29/2003 | Electronically file Motion to Sell Realty | .30 | 0 | 0 | 0 |
| 2/27/2003 | Letter to Gayle Whitley, realtor, regarding Order Authorizing Sale, Title Policy and other closing matters | .30 | 0 | 0 | 5 |
| 3/31/2003 | Letter to Gayle Whitley regarding extension of closing date | .10 | 0 | 0 | 5 |

| Date | Service Performed | Time | Copy | Pstg | LD |
|------------|--|------|------|------|----|
| 4/14/2003 | Letter to Gayle Whitley regarding termination of contract | .10 | 0 | 0 | 5 |
| 4/22/2003 | Prepare letter to First National Bank for Trustee's review and signature regarding Release of Lien | .20 | 3 | .37 | 0 |
| 6/4/2003 | Electronically file Motion to Defer Filing Fee for Adversary and Complaint with Cover Sheet and Summons | .50 | 0 | 0 | 0 |
| 6/6/2003 | Set up notebook for Adversary Proceeding against Kathy Middleton; update management system with information on adversary | .20 | 0 | 0 | 0 |
| 6/9/2003 | Electronically file executed Summons | .10 | 0 | 0 | 0 |
| 8/7/2003 | Obtain \$11.00 advance from Trustee's firm to Cherokee County Clerk for recording Quit-Claim Deed | .10 | 3 | 0 | 0 |
| 10/17/2003 | Open bank account and set up financial file; Request TIN # | .30 | 0 | 0 | 0 |
| 10/20/2003 | Fax executed settlement documents to Southwestern Abstract | .20 | 0 | 0 | 10 |
| 10/21/2003 | Provide Form W-9 to Bank | .10 | 0 | 0 | 0 |
| 10/23/2003 | Preparation of deposit and post gross sales; Post disbursements from sales proceeds from closing statement | .40 | 8 | 0 | 0 |
| 10/23/2003 | Electronically file numerous Objections to Claims and mailout of same (copy and postage expense charged on attorney's fee application) | 2.00 | 0 | 0 | 0 |
| 11/17/2003 | Reconciliation of bank statement | .10 | 0 | 0 | 0 |
| 12/10/2003 | Reconciliation of bank statement | .10 | 0 | 0 | 0 |
| 1/7/2004 | Electronically file Withdrawal of Trustee's Objection to Claim #13 of IRS | .20 | 0 | 0 | 0 |
| 1/14/2004 | Reconciliation of bank statement | .10 | 0 | 0 | 0 |
| 1/14/2004 | Post all claims, objections, orders and other claim information and review projected distribution | 1.50 | 0 | 0 | 0 |
| 2/9/2004 | Telephone conferences with Karen at Samson regarding mineral interests and memo to file regarding same | .30 | 0 | 0 | 10 |
| 2/11/2004 | Reconciliation of bank statement | .10 | 0 | 0 | 0 |

| Date | Service Performed | Time | Copy | Pstg | LD |
|-----------|---|------|------|-------|----|
| 2/17/2004 | Electronically file application to employ Bob Rogers, accountant for Trustee | .20 | 0 | 0 | 0 |
| 3/10/2004 | Reconciliation of bank statement | .10 | 0 | 0 | 0 |
| 4/13/2004 | Reconciliation of bank statement | .10 | 0 | 0 | 0 |
| 4/14/2004 | Obtain matrix via Pacer and update for use with Motion to Pay Taxes | .20 | 0 | 0 | 0 |
| 4/14/2004 | Process and mail tax return and request for prompt determination of unpaid taxes by certified mail | .30 | 2 | 10.40 | 0 |
| 4/15/2004 | Advance from Trustee's firm \$125.00 for payment of fees of Accountant Bob Rogers for preparation of 2003 Federal Income Tax Return | .10 | 3 | .37 | 0 |
| 4/15/2004 | Electronically file Motion to Pay Taxes | .20 | 0 | 0 | 0 |
| 4/15/2004 | Mailout of Motion to Pay Taxes (expenses charged on attorney's fee application) to all parties on matrix | .30 | 0 | 0 | 0 |
| 4/15/2004 | Advance from Trustee's firm \$1,000 for payment of estate's federal income tax pending receipt of Order authorizing payment of same | .10 | 3 | 0 | 0 |
| 5/13/2004 | Reconciliation of bank statement | .10 | 0 | 0 | 0 |
| 6/7/2004 | Open checking account; Transfer funds to checking and prepare check to Trustee's firm to reimburse its \$1,000 advance for payment of Estate's income tax | .20 | 4 | 0 | 0 |
| 6/14/2004 | Reconciliation of bank statement | .10 | 0 | 0 | 0 |
| 6/30/2004 | Preparation of exhibit of time and services for Attorney's Fee Application | 1.00 | 0 | 0 | 0 |
| 7/2/2004 | Obtain matrix via Pacer and update for use with attorney's fee application | .20 | 0 | 0 | 0 |
| 7/7/2004 | Electronically file Fee Application of Attorney for Trustee | .20 | 0 | 0 | 0 |
| 7/7/2004 | Mailout of Notice of Fee Application of Attorney for Trustee | .20 | 19 | 7.03 | 0 |
| 7/12/2004 | Reconciliation of bank statement | .10 | 0 | 0 | 0 |
| 7/15/2004 | Transfer funds to checking and prepare check for penalty and interest to IRS | .10 | 2 | .37 | 0 |

| Date | Service Performed | Time | Copy | Pstg | LD |
|------------|--|------|------|-------|----|
| 8/11/2004 | Reconciliation of bank statement | .10 | 0 | 0 | 0 |
| 8/18/2004 | Transfer funds to checking and prepare check for attorney fees and expenses | .10 | 2 | 0 | 0 |
| 9/15/2004 | Reconciliation of bank statement | .10 | 0 | 0 | 0 |
| 10/14/2004 | Reconciliation of bank statement | .10 | 0 | 0 | 0 |
| 11/11/2004 | Reconciliation of bank statement | .10 | 0 | 0 | 0 |
| | TOTAL SECRETARIAL SERVICES 15.30 Hours @ \$25.00 = \$ 382.50 | 15.3 | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| | PARALEGAL SERVICES | | 0 | 0 | 0 |
| 4/22/2003 | Update case status; Prepare Form 1 and Form 2 for Annual Report, and confirm balance | .20 | 0 | 0 | 0 |
| 2/12/2004 | Review estate transactions for 2003 for information required by accountant for tax return | .50 | 0 | 0 | 0 |
| 2/13/2004 | Prepare letter for Trustee's review and signature to Bob Rogers, accountant, requesting preparation of 2003 tax returns | .60 | 4 | 0 | 0 |
| 4/15/2004 | Process and mail by certified mail, return receipt requested, both 2003 tax return and request for prompt determination of unpaid taxes | .20 | 2 | 10.36 | 0 |
| 4/22/2004 | Update case status; Prepare Form 1 and Form 2 for Annual Report, and confirm balance | .20 | 0 | 0 | 0 |
| 7/2/2004 | Review projected distribution to confirm no further objections required; prepare proposed distribution based on current claims for use with attorney's fee application | .50 | 0 | 0 | 0 |

| Date | Service Performed | Time | Copy | Pstg | LD |
|------------|---|------|------|-------|-----|
| 11/17/2004 | Preparation of Final Report and Proposed Distribution and attached schedules, including review of claims and posting/confirming same; preparation of secretarial and paralegal exhibit; preparation of exhibit for trustee's time and services; additional posting of claimant entries for disbursements made during pendency of the case; tally expenses; post final interest to money market account and transfer to deposit account; update property record and cash receipts and disbursements and confirm balance; calculation of Trustee's compensation and post same; preparation of Order approving proposed distribution | 3.00 | 6 | 1.52 | 0 |
| | Anticipated time in preparation of checks for final distribution; transmittal letter to payees; monitoring file for all checks to clear; preparation of final report and report of distribution; preparation of itemization of distributions; preparation of Form 4 and electronic submission to office of United States Trustee; monitor file for payment of fee and archive file after closing | 2.00 | 6 | 2.26 | 0 |
| | TOTAL PARALEGAL SERVICES 7.2 Hours @ \$60 = \$ 432.00 | 7.2 | 0 | 0 | 0 |
| | TOTAL COPY, POSTAGE & LD EXPENSE 201 copies @ .25 = \$50.25 Actual postage = \$52.97 160 minutes long distance @ .15 = \$ 24.00 | | 201 | 52.97 | 160 |

SUMMARY OF TRUSTEE SERVICES BY CATEGORY

| | |
|---|-------------------|
| Total Asset Analysis and Recovery | 4.2 |
| Total Asset Disposition | 3.8 |
| Total Case Administration | 2.1 |
| Total Claims Administration & Objection | 1.4 |
| Total Meetings of Creditors | .9 |
| Total Tax Issues | <u>.4</u> |
| Total Trustee Services | 12.8 Hours |

TRUSTEE ADVANCES AND EXPENSES

Advances:

| | |
|---|--------------|
| 6/13/02, recording fee for Notice of Filing of Bankruptcy in county records | 13.00 |
| 8/7/03, recording fee for Quit-Claim Deed in county records | <u>11.00</u> |
| Total Advances | \$ 24.00 |

Expenses:

| | |
|--------------------------------------|------------------|
| Secretarial, 15.3 Hours @ \$ 25.00 = | 382.50 |
| Paralegal, 7.2 Hours @ \$ 60 = | 432.00 |
| Copies, 201 @ .25 = | 50.25 |
| Postage, actual = | 52.97 |
| Long Distance, 160 min. @ .15 = | <u>24.00</u> |
| Total Expenses | \$ 941.72 |
| Total Advances and Expenses | \$ 965.72 |

SCHEDULE C

EXPENSES OF ADMINISTRATION

| | (1) Amount Claimed | (2) Amount Allowed | (3) Previously Paid | (4) Amount Due |
|---|--------------------------|--------------------------|---------------------------|----------------------|
| 1. 11 U.S.C. Sec. 507(a)(1) <u>Court Costs and Fees</u> | 150.00 | 150.00 | 0.00 | 150.00 |
| 2. 11 U.S.C. Sec. 503(b)(1)(A) <u>Preservation of Estate</u> | | | | |
| A. Transportation | 0.00 | 0.00 | 0.00 | 0.00 |
| B. Storage | 0.00 | 0.00 | 0.00 | 0.00 |
| C. Wages | 0.00 | 0.00 | 0.00 | 0.00 |
| D. Estates share FICA | 0.00 | 0.00 | 0.00 | 0.00 |
| E. Insurance | 0.00 | 0.00 | 0.00 | 0.00 |
| F. Upkeep | 0.00 | 0.00 | 0.00 | 0.00 |
| G. Other (itemized) | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. 11 U.S.C. Sec. 503(b)(2) <u>Post-Petition taxes and related penalties</u> | 1,006.51 | 1,006.51 | 1,006.51 | 0.00 |
| 4. 11. U.S.C. Sec. 503(b)(2) <u>Compensation and Reimbursement</u> | | | | |
| A. Accountant for Trustee Fees (Other Firm) | 125.00 | 125.00 | 0.00 | 125.00 |
| B. Trustee Expenses | 965.72 | 965.72 | 0.00 | 965.72 |
| C. Trustee Compensation | 5,256.85 | 5,256.85 | 0.00 | 5,256.85 |
| D. Realtor for Trustee Fees (Real Estate Commissions) | 2,700.00 | 2,700.00 | 2,700.00 | 0.00 |
| E. Attorney for Trustee Expenses (Trustee Firm) | 129.17 | 129.17 | 129.17 | 0.00 |
| F. Attorney for Trustee Fees (Trustee Firm) | 3,060.00 | 3,060.00 | 3,060.00 | 0.00 |
| 5. Court Special Charges (Excess Notices) | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. U.S. Trustee fees | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Other (itemize) (costs of sale of realty) | 613.00 | 613.00 | 613.00 | 0.00 |
| TOTALS: | 14,006.25 | 14,006.25 | 7,508.68 | 6,497.57 |

SCHEDULE C-2

Detail of Real Property, Asset #1

Receipts and Disbursements - See Closing Statement Attached

(Order Authorizing Sale 2/21/03)

RECEIPTS

| | |
|-------------------|--------------|
| Gross sales price | \$ 45,000.00 |
|-------------------|--------------|

DISBURSEMENTS

Secured Liens

| | |
|-------------------------------------|-----------------|
| Delinquent Ad Valorem Taxes, County | \$ 1,458.76 |
| Delinquent Ad Valorem Taxes, School | <u>3,895.34</u> |

| | |
|--|-------------|
| Total Secured Liens paid with sales proceeds | \$ 5,354.10 |
|--|-------------|

Administrative Expenses

| | |
|--|-----------------|
| Title insurance | \$ 518.00 |
| Escrow Fee | 75.00 |
| Tax Certificates | 20.00 |
| Realtor's Fee, Town & Lake Real Estate | <u>2,700.00</u> |

| | |
|---|--------------------|
| Total Administrative Costs of Sale paid with sales proceeds | \$ <u>3,313.00</u> |
|---|--------------------|

NET TO ESTATE

| | |
|-------------------------|--------------|
| Net Deposited to Estate | \$ 36,332.90 |
|-------------------------|--------------|

A. Settlement Statement

U.S. Department of Housing
and Urban Development

OMB No. 2502-0265 (Page 1)

10/20/03
original
mailed

B. Type of Loan

1. ☐ FHA 2. ☐ FmHA 3. ☐ Conv Unins
4. ☐ VA 5. ☒ Conv Ins.

6. File Number
53839

7. Loan Number

8. Mortgage Ins Case Number

C. Note: This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(p.o.c.)" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.

D. Name and Address of Borrower
DAVALINE E. GUNTER and ANGELA GUNTER
RT. 2, BOX 140
RUSK, TX 75785

E. Name, Address, and Tax ID Number of Seller
BOB ANDERSON, Trustee for DAN
MIDDLETON AND KATHY MIDDLETON
P. O. BOX 3343
LONGVIEW, TX 75606
Tax ID #

F. Name and Address of Lender
HERITAGE LAND BANK, FLCA
505 N. Church
PALESTINE, TX 75801

G. Property Location (Complete address, including legal description, if necessary)

49.46 Acres, JOSE MARIA MUSQUEZ, No. 37, Cherokee County
Rusk, TX 75785

H. Settlement Agent Name, Address and Tax ID Number

Southwestern Abstract Co.
P.O. Box 153
Rusk, TX 75785 Tax ID: 75-2575074

Place of Settlement
Southwestern Abstract Co.
P.O. Box 153

I. Settlement
Date

J. Summary of Borrower's Transaction

100. Gross Amount Due from Borrower

| | |
|-------------------------------------|-------------|
| 101. Contract Sales Price | \$45,000.00 |
| 102. Personal Property | |
| 103. Settlement Charges to borrower | \$2,502.50 |
| 104. | |
| 105. | |

Adjustments for items paid by seller in advance

| | |
|----------------------------|----|
| 106. City property taxes | to |
| 107. County property taxes | to |
| 108. Annual assessments | to |
| 109. School property taxes | to |
| 110. MUD taxes | to |
| 111. Other taxes | to |
| 112. | |
| 113. | |
| 114. | |
| 115. | |
| 116. | |

120. Gross Amount Due From Borrower \$47,502.50

K. Summary of Seller's Transaction

400. Gross Amount Due to Seller

| | |
|---------------------------|-------------|
| 401. Contract Sales Price | \$45,000.00 |
| 402. Personal Property | |
| 403. | |
| 404. | |
| 405. | |

Adjustments for items paid by seller in advance

| | |
|----------------------------|----|
| 406. City property taxes | to |
| 407. County property taxes | to |
| 408. Annual assessments | to |
| 409. School property taxes | to |
| 410. MUD taxes | to |
| 411. Other taxes | to |
| 412. | |
| 413. | |
| 414. | |
| 415. | |
| 416. | |

420. Gross Amount Due to Seller \$45,000.00

200. Amounts Paid By Or in Behalf Of Borrower

| | |
|--|-------------|
| 201. Deposit or earnest money | \$500.00 |
| 202. Principal amount of new loan(s) | \$45,000.00 |
| 203. Existing loan(s) taken subject to | |
| 204. Commitment fee | |
| 205. | |
| 206. | |
| 207. | |
| 208. | |
| 209. | |

Adjustments for items unpaid by seller

| | |
|----------------------------|----|
| 210. City property taxes | to |
| 211. County property taxes | to |
| 212. Annual assessments | to |
| 213. School property taxes | to |
| 214. MUD taxes | to |
| 215. Other taxes | to |
| 216. | |
| 217. | |
| 218. | |
| 219. | |

220. Total Paid By/For Borrower \$45,500.00

500. Reductions in Amount Due to Seller

| | |
|---|------------|
| 501. Excess Deposit | |
| 502. Settlement Charges to Seller (line 1400) | \$3,313.00 |
| 503. Existing Loan(s) Taken Subject to | |
| 504. 2000-2002 County Taxes | \$1,458.76 |
| 505. 2000-2002 School Taxes | \$3,895.34 |
| 506. | |
| 507. | |
| 508. | |
| 509. | |

Adjustments for items unpaid by seller

| | |
|----------------------------|----|
| 510. City property taxes | to |
| 511. County property taxes | to |
| 512. Annual assessments | to |
| 513. School property taxes | to |
| 514. MUD taxes | to |
| 515. Other taxes | to |
| 516. | |
| 517. | |
| 518. | |
| 519. | |

520. Total Reduction Amount Due Seller \$8,667.10

300. Cash At Settlement From/To Borrower

| | |
|---|-------------|
| 301. Gross Amount due from borrower (line 120) | \$47,502.50 |
| 302. Less amounts paid by/for borrower (line 220) | \$45,500.00 |
| 303. Cash From Borrower | \$2,002.50 |

600. Cash At Settlement To/From Seller

| | |
|--|-------------|
| 601. Gross Amount due to seller (line 420) | \$45,000.00 |
| 602. Less reductions in amt. due seller (line 520) | \$8,667.10 |
| 603. Cash To Seller | \$36,332.90 |

Tax Liens
\$ 5,354.10

| 1. Settlement Charges | | | | Paid From Borrower's Funds at Settlement | Paid From Seller's Funds at Settlement |
|---|--|---------------------------|-------------|---|---|
| 700. Total Sales/Broker's Commission based on price | \$45,000.00 | @6% | -\$2,700.00 | | |
| Division of Commission (line 700) as follows: | | | | | |
| 701. \$2,700.00 | to | TOWN & LAKE REAL ESTATE | | | |
| 702. \$0.00 | to | | | | |
| 703. Commission Paid at Settlement | | | | | \$2,700.00 |
| 800. Items Payable in Connection with Loan | | | | | |
| 801. Loan Origination Fee | to | | | | |
| 802. Loan Discount | to | | | | |
| 803. Appraisal Fee | to | | | | |
| 804. Credit Report | to | | | | |
| 805. Lender's Inspection Fee | to | | | | |
| 806. Stock Fee | to | HERITAGE LAND BANK, FLCA | | \$900.00 | |
| 807. Closed Loan Fee | to | HERITAGE LAND BANK, FLCA | | \$450.00 | |
| 808. Processing Fee | to | HERITAGE LAND BANK, FLCA | | \$300.00 | |
| 900. Items Required by Lender To Be Paid in Advance | | | | | |
| 901. Interest from | to | @ \$0.0000 /day | | | |
| 902. Mortgage Insurance Premium for months | to | | | | |
| 903. Hazard Insurance Premium for years | to | | | | |
| 1000. Reserves Deposited With Lender | | | | | |
| 1001. Hazard insurance | months @ | per month | | | |
| 1002. Mortgage insurance | months @ | per month | | | |
| 1003. City property taxes | months @ | per month | | | |
| 1004. County property taxes | months @ | per month | | | |
| 1005. Annual assessments | months @ | per month | | | |
| 1006. School property taxes | months @ | per month | | | |
| 1007. MUD taxes | months @ | per month | | | |
| 1008. Other taxes | months @ | per month | | | |
| 1011. Aggregate Adjustment | | | | | |
| 1100. Title Charges | | | | | |
| 1101. Settlement or closing fee | to | | | | |
| 1102. Abstract or title search | to | | | | |
| 1103. Title examination | to | | | | |
| 1104. Title insurance binder | to | | | | |
| 1105. Document preparation | to | | | | |
| 1106. Review Fee | to | ROBERT R. McNATT | | \$50.00 | |
| 1107. Attorney's fees | to | | | | |
| (includes above items numbers:) | | | | | |
| 1108. Title insurance | to | SOUTHWESTERN ABSTRACT CO. | | \$100.00 | \$518.00 |
| (includes above items numbers:) | | | | | |
| 1109. Lender's coverage | | \$45,000.00/\$100.00 | | | |
| 1110. Owner's coverage | | \$45,000.00/\$518.00 | | | |
| 1111. Escrow fee | to | SOUTHWESTERN ABSTRACT CO. | | \$75.00 | \$75.00 |
| 1200. Government Recording and Transfer Charges | | | | | |
| 1201. Recording fees | Deed \$21.00 ; Mortgage \$27.00 ; Releases \$11.00 | | | \$59.00 | |
| 1202. | Deed ; Mortgage to | | | | |
| 1203. | Deed ; Mortgage to | | | | |
| 1204. Tax certificates | to | SOUTHWESTERN ABSTRACT CO. | | \$20.00 | \$20.00 |
| 1300. Additional Settlement Charges | | | | | |
| 1301. Survey | to | McCOWN SURVEYING COMPANY | | \$548.50 | |
| 1302. Pest Inspection | to | | | | |
| 1400. Total Settlement Charges (enter on lines 103, Section J and 502, Section K) | | | | \$2,502.50 | \$3,313.00 |

Realtor's
Fee
\$2,700.00

Costs of
sale
\$613.00

I have carefully reviewed the HUD-1 Settlement Statement and to the best of my knowledge and belief, it is a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction. I further certify that I have received a completed copy of pages 1, 2 and 3 of this HUD-1 Settlement Statement.

BOB ANDERSON, Trustee for DAN MIDDLETON AND KATHY MIDDLETON by:

DAVALIN E. GUNTER

ANGELA GUNTER

13-7386885-TAX ID#

SETTLEMENT AGENT CERTIFICATION

The HUD-1 Settlement Statement which I have prepared is a true and accurate account of this transaction. I have caused the funds to be disbursed in accordance with this statement.

Settlement Agent _____ Date _____
Warning: It is a crime to knowingly make false statements to the United States on this or any other similar form. Penalties upon conviction can include a fine and imprisonment. For details see: Title 18 U.S. Code Section 1001 and Section 1010.

Seller's Taxpayer Identification Number Solicitation and Certification

You are required by law to provide the Settlement Agent named above with your correct taxpayer identification number. If you do not provide the Settlement Agent with your correct taxpayer identification number, you may be subject to civil or criminal penalties imposed by law. Under Penalties of perjury, I certify that the number shown on this statement is my correct taxpayer identification number.

Seller's Signature

Date

COX, ROGERS and ASSOCIATES, INC.

**A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS
703 NORTH GREEN
LONGVIEW, TEXAS 75601**

Bob Anderson
P. O. Box 3343
Longview, TX 75606

April 5, 2004

FOR PROFESSIONAL SERVICES RENDERED

RE: Bankruptcy Estate of Dan F. Middleton

Preparation of 2003 Form 1041,
Return for Estates and Trusts.

\$125.00

PAID

CK. NO. SAD 26264
DATE 4/15/04

DUE UPON RECEIPT:

SCHEDULE D

SECURED CLAIMS

| Claim No.)))))) | Amount Claimed)))))) | Amount Not Determined)))))) | Amount Allowed)))))) | Previously Paid)))))) | Due)))))) |
|------------------------|-----------------------------|------------------------------------|-----------------------------|---------------------------|---------------|
| 4 | 46,648.79 | 46,648.79 | 0.00 | 0.00 | 0.00 |
| 5 | 8,690.20 | 8,690.20 | 0.00 | 0.00 | 0.00 |
| 6 | 2,347.74 | 2,347.74 | 0.00 | 0.00 | 0.00 |
| 7 | 2,348.09 | 2,348.09 | 0.00 | 0.00 | 0.00 |
| 8 | 12,610.14 | 12,610.14 | 0.00 | 0.00 | 0.00 |
| 11 | 2,746.51 | 2,746.51 | 0.00 | 0.00 | 0.00 |
| 14 | 46,648.79 | 46,648.79 | 0.00 | 0.00 | 0.00 |
| A.V.TAX | 5,354.10 | 0.00 | 5,354.10 | 5,354.10 | 0.00 |
| | <u>127,394.36</u> | <u>122,040.26</u> | <u>5,354.10</u> | <u>5,354.10</u> | <u>0.00</u> |

IDENTIFICATION OF SECURED PARTIES AFFECTED:

| <u>Claim Number</u> | <u>Name of Creditor</u> |
|---------------------|--|
| 4 | Jacksonville Savings |
| 5 | First National Bank of Athens |
| 6 | First National Bank of Athens |
| 7 | First National Bank of Athens |
| 8 | First National Bank of Athens |
| 11 | Texas Comptroller of Public Accts Office of Attorney General |
| 14 | Jacksonville Savings Bank |
| A.V.TAX | School and County Taxes |

SCHEDULE E

PRIORITY CLAIMS OTHER THAN ADMINISTRATIVE EXPENSES IN THE
FOLLOWING ORDER OF PRIORITY

| | (1) Amount Claimed))))))))) | (2) Amount Allowed))))))))) | (3) Amount Paid))))))))) | (4) Due))))))))) |
|---|---------------------------------------|---------------------------------------|------------------------------------|-------------------------|
| 1. For Credit extended Sec. 364(c)(1) and Failure of "adequate protection"Sec. 507(b) | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| 2. "Gap Claims" Sec. 507(a)(2) | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Wages, etc. Sec. 507(a)(3) | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Contributions to benefit plans Sec. 507(a)(4) | 0.00 | 0.00 | 0.00 | 0.00 |
| 5. Farmers/Fisherman Sec. 507(a)(5) | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Consumer deposits Sec. 507(a)(6) | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Alimony Sec. 507(a)(7) | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Taxes & Subordinated Liens Sec. 507(a)(8) | 135,778.27 | 36,136.64 | 0.00 | 36,136.64 |
| 9. Depository Institutions Sec. 507(a)(9) | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals: | <u>135,778.27</u> | <u>36,136.64</u> | <u>0.00</u> | <u>36,136.64</u> |

PARTIES AFFECTED:

| <u>Claim Number</u> | <u>Name of Creditor</u> |
|---------------------|----------------------------|
| 12 | Texas Workforce Commission |
| 13 | Internal Revenue Service |
| 16 | Internal Revenue Service |
| 17P | Internal Revenue Service |

FILED UNSECURED CLAIMS TOTAL: \$ 30,421.29

SUBORDINATED UNSECURED CLAIMS: \$ 0.00

Claims Register

Case: 01-61557

Middleton, Dan F.

Claims Bar Date: 11/23/02

| Claim Number | Claimant Name / <Category>, Priority | Claim Type/ Date Filed | Claim Ref./ Notes | Amount Filed/ Allowed | Paid to Date | Claim Balance |
|--------------|---|---------------------------|---|--------------------------|-----------------|------------------|
| 1 | Beneficial P O Box 9055 Brandon, FL 33509-9055 <7100-00 General Unsecured § 726(a)(2)>, 610 | Unsecured 07/17/01 | | \$4,953.17 \$4,953.17 | \$0.00 | \$4,953.17 |
| 2 | Euler/American Credit Indemnity 100 E Pratt St 5th Flr. Baltimore, MD 21202 <7100-00 General Unsecured § 726(a)(2)>, 610 | Unsecured 07/30/01 | | \$5,601.60 \$5,601.60 | \$0.00 | \$5,601.60 |
| 3 | Discover Bank P O Box 8003 Hilliard, OH 43026 <7100-90 Payments to Unsecured Credit Card Holders>, 610 | Unsecured 07/30/01 | | \$1,044.81 \$1,044.81 | \$0.00 | \$1,044.81 |
| 4 | Jacksonville Savings Gordon, Thrall Atty P O Box 1870 Jacksonville, TX 75766 <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)>, 100 | Secured 08/03/01 | Disallowed per Order signed 11/15/03. | \$46,648.79* \$0.00 | \$0.00 | \$0.00 |
| 5 | First National Bank of Athens PO Box 751 Athens, TX 75751 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100 | Secured 08/13/01 | Agreed Order signed 1/14/04 that the secured claim is secured by property other than administered by Trustee and that Claimant is not allowed a distribution from the Estate. | \$8,690.20* \$0.00 | \$0.00 | \$0.00 |
| 6 | First National Bank of Athens PO Box 751 Athens, TX 75751 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100 | Secured 08/13/01 | Agreed Order signed 1/14/04 that the secured claim is secured by property other than administered by Trustee and that Claimant is not allowed a distribution from the Estate. | \$2,347.74* \$0.00 | \$0.00 | \$0.00 |
| 7 | First National Bank of Athens PO Box 751 Athens, TX 75751 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100 | Secured 08/13/01 | Agreed Order signed 1/14/04 that the secured claim is secured by property other than administered by Trustee and that Claimant is not allowed a distribution from the Estate. | \$2,348.09* \$0.00 | \$0.00 | \$0.00 |

(*) Denotes objection to Amount Filed

Claims Register

Case: 01-61557

Middleton, Dan F.

Claims Bar Date: 11/23/02

| Claim Number | Claimant Name / <Category>, Priority | Claim Type/ Date Filed | Claim Ref./ Notes | Amount Filed/ Allowed | Paid to Date | Claim Balance |
|---|---|------------------------|---|----------------------------|--------------|---------------|
| 8 | First National Bank of Athens PO Box 751 Athens, TX 75751 | Secured 08/13/01 | Agreed Order signed 1/14/04 that the secured claim is secured by property other than administered by Trustee and that Claimant is not allowed a distribution from the Estate. | \$12,610.14 * \$0.00 | \$0.00 | \$0.00 |
| <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100 | | | | | | |
| 9 | First National Bank of Atlanta c/o Wachovia Bank Card Services PO Box 14009 Atlanta, GA 30324 | Unsecured 08/27/01 | Description: Transferred to B-Hold, L.L.C. 3/25/02, however, the account number in the Notice of Transfer does not match the account number on the original proof of claim. Will not matter if no distribution to unsecured creditors. Remarks: Converted from BANCAP. | \$680.48 \$680.48 | \$0.00 | \$680.48 |
| <7100-90 Payments to Unsecured Credit Card Holders>, 610 | | | | | | |
| 10 | Ronnie Horsley 33 S. Fannin PO Box 7017 Tyler, TX 75711 | Unsecured 09/04/01 | Amended by Claim #15. | \$5,601.60 \$0.00 | \$0.00 | \$0.00 |
| <7100-00 General Unsecured § 726(a)(2)>, 610 | | | | | | |
| 11 | Texas Comptroller of Public Accts Office of Attorney General Collection Division - Bankruptcy PO Box 12548 Austin, TX 78711 | Secured 10/22/01 | Disallowed by Order signed 11/15/03. | \$2,746.51 * \$0.00 | \$0.00 | \$0.00 |
| <4800-00 State and Local Tax Liens (pre-pet. income, sales, pers. prop. - not real prop.)>, 100 | | | | | | |
| 12 | Texas Workforce Commission TWC Building - Bankruptcy 101 East 15th St Austin, TX 78778 | Priority 12/20/01 | Objection to secured status; Agreed Order signed 10/28/03 allowing in amount filed as priority claim. | \$4,488.16 * \$4,488.16 | \$0.00 | \$4,488.16 |
| <5800-00 Claims of Governmental Units--§ 507(a)(8)>, 570 | | | | | | |
| 13 | Internal Revenue Service 1100 Commerce Street, Room 9A20 STOP 5029 DAL Dallas, TX 75242 | Secured 01/03/02 | Amended by Claim #16. | \$43,763.37 * \$0.00 | \$0.00 | \$0.00 |
| <4300-00 Internal Revenue Service Tax Liens (pre-petition)>, 100 | | | | | | |
| 14 | Jacksonville Savings Bank c/o D. Brett Brewer PO Box 1870 Jacksonville, TX 75766 | Secured 09/11/02 | Disallowed by Order dated 11/15/03. | \$46,648.79 * \$0.00 | \$0.00 | \$0.00 |
| <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)>, 100 | | | | | | |

(*) Denotes objection to Amount Filed

Claims Register

Case: 01-61557

Middleton, Dan F.

Claims Bar Date: 11/23/02

| Claim Number | Claimant Name / <Category>, Priority | Claim Type/ Date Filed | Claim Ref./ Notes | Amount Filed/ Allowed | Paid to Date | Claim Balance |
|--------------|--|-------------------------|--|----------------------------|--------------|---------------|
| 15 | Ronnie Horsley 323 S. Fannin P.O. Box 7017 Tyler, TX 75711 <7100-00 General Unsecured § 726(a)(2)>, 610 | Unsecured 11/15/02 | Amendment of Claim #10. | \$12,539.63 \$12,539.63 | \$0.00 | \$12,539.63 |
| 16 | Internal Revenue Service 1100 Commerce Street, Room 9A20 STOP 5029 DAL Dallas, TX 75242 <4300-00 Internal Revenue Service Tax Liens (pre-petition)>, 100 | Secured 11/21/03 | Amendment of Claim #13, and possibly amended by Claim #17, but any secured claim is secured by property other than that administered by Trustee. | \$43,763.37 \$0.00 | \$0.00 | \$0.00 |
| 17P | Internal Revenue Service 1100 Commerce Street STOP 5025 DAL Dallas, TX 75242 <5800-00 Claims of Governmental Units--§ 507(a)(8)>, 570 | Priority 11/21/03 | 75-2542716 ETC Amendment of Claim #13 and possibly Claim #16. This is the PRIORITY portion; see 17U for the unsecured portion. | \$43,763.37 \$31,648.48 | \$0.00 | \$31,648.48 |
| 17U | Internal Revenue Service 1100 Commerce Street STOP 5025 DAL Dallas, TX 75242 <7100-00 General Unsecured § 726(a)(2)>, 610 | Unsecured 11/21/03 | 75-2542716 ETC Amendment of Claim #13 and possibly Claim #16. This is the UNSECURED portion; see 17P for the priority portion. | \$0.00 \$12,114.89 | \$0.00 | \$12,114.89 |
| COS | Southwestern Abstract Co., Rusk, Texas <2500-00 Costs Re Sale of Prop. (excl. realtor comm./exp., incl. closing costs, tte adv.)>, 200 | Admin Ch. 7 01/08/02 | Costs of sale: Title Insurance - \$518.00 Escrow Fee - \$75.00 Tax certificates - \$20.00 | \$613.00 \$613.00 | \$613.00 | \$0.00 |
| CLERK | Clerk, United States Bankruptcy Court 9th Floor 110 North College Avenue Tyler, TX 75702 <2700-00 Clerk of the Court Costs (includes adversary and other filing fees)>, 200 | Admin Ch. 7 06/05/03 | Adversary - Bob Anderson v. Kathy Middleton No. 03-6031; Order to Defer Filing Fee entered 6/5/03. Bill of Costs entry on docket 7/8/04. | \$150.00 \$150.00 | \$0.00 | \$150.00 |
| ACCT-F | Smead, Anderson & Dunn Reimbursement to Trustee's Firm for fees advanced to Trustee's Accountant Bob Rogers (Order signed 3/3/04) for preparation of 2003 tax return. A copy of the invoice paid by Trustee's firm is included in | Admin Ch. 7 04/14/04 | | \$125.00 \$125.00 | \$0.00 | \$125.00 |

Claims Register

Case: 01-61557

Middleton, Dan F.

Claims Bar Date: 11/23/02

| Claim Number | Claimant Name / <Category>, Priority | Claim Type/ Date Filed | Claim Ref./ Notes | Amount Filed/ Allowed | Paid to Date | Claim Balance |
|--|---|-------------------------|-------------------|--------------------------|--------------|---------------|
| Trustee's Final Report. | | | | | | |
| <3410-00 Accountant for Trustee Fees (Other Firm)>, 200 | | | | | | |
| TTEE-E | Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343 | Admin Ch. 7 11/17/04 | 8570 | \$965.72 \$965.72 | \$0.00 | \$965.72 |
| <2200-00 Trustee Expenses>, 200 | | | | | | |
| TTEE-F | Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343 | Admin Ch. 7 11/18/04 | 8570 | \$5,256.85 \$5,256.85 | \$0.00 | \$5,256.85 |
| <2100-00 Trustee Compensation>, 200 | | | | | | |
| A.V.TAX | School and County Taxes | Secured 10/16/03 | | \$5,354.10 \$5,354.10 | \$5,354.10 | \$0.00 |
| Paid with sales proceeds per Order 2/21/03. | | | | | | |
| <4700-00 Real Property Tax Liens (pre-petition)>, 100 | | | | | | |
| INC-TAX | Department of Treasury Internal Revenue Service Ogden, UT 84201-0039 | Admin Ch. 7 04/15/04 | | \$1,006.51 \$1,006.51 | \$1,006.51 | \$0.00 |
| Reimbursement to Trustee's firm per Order signed 5/11/04 for advance of Estate's federal income taxes FYE 12/31/03. Payment of penalty and interest of \$6.51 directly to IRS on 7/15/04. | | | | | | |
| <2810-00 Income Taxes - Internal Revenue Service (post-petition)>, 200 | | | | | | |
| REALTOR | Town & Lake Real Estate | Admin Ch. 7 10/16/03 | | \$2,700.00 \$2,700.00 | \$2,700.00 | \$0.00 |
| Paid with sales proceeds per Order approval employment of Realtor 1/23/03 and Order Authorizing Sale 2/21/03. | | | | | | |
| <3510-00 Realtor for Trustee Fees (Real Estate Commissions)>, 200 | | | | | | |
| ATTY-EXP | Smead, Anderson & Dunn | Admin Ch. 7 07/07/04 | 9570 | \$129.17 \$129.17 | \$129.17 | \$0.00 |
| Order dated 8/6/04. | | | | | | |
| <3120-00 Attorney for Trustee Expenses (Trustee Firm)>, 200 | | | | | | |
| ATTY-FEE | Smead, Anderson & Dunn | Admin Ch. 7 07/07/04 | 9570 | \$3,060.00 \$3,060.00 | \$3,060.00 | \$0.00 |
| Order dated 8/6/04 | | | | | | |
| <3110-00 Attorney for Trustee Fees (Trustee Firm)>, 200 | | | | | | |
| Case Total: | | | | | \$12,862.78 | \$79,568.79 |

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF TEXAS
Tyler Division**

| | | |
|-------------------|---|-------------------|
| IN RE: | § | CASE NO. 01-61557 |
| Middleton, Dan F. | § | |
| | § | |
| | § | |
| | § | CHAPTER 7 |
| DEBTOR(S) | § | |

TRUSTEE'S REPORT OF PROPOSED FINAL DISTRIBUTIONS

The undersigned Trustee of the estate hereby submits to the Court and to the United States Trustee this Report of Proposed Final Distributions.

1. The Court has entered orders which have become final, and which dispose of all objections to claims, all objections to the Trustee's Final Report, all applications for compensation, and all other matters which must be determined by the Court before final distribution can be made.

2. The Trustee proposes to make final distribution of the funds of the estate as follows, and will make such distribution unless written objection thereto is made, filed and served on the Trustee and on the United States Trustee.

| | | |
|---|-------------|---------------------|
| 1. BALANCE ON HAND | | \$ <u>32,205.68</u> |
| 2. ADMINISTRATIVE EXPENSES TO BE PAID | \$ 6,497.57 | |
| * (NOTE) | | |
| 3. SECURED CLAIMS TO BE PAID | 0.00 | |
| * (NOTE) | | |
| 4. PRIORITY CLAIMS TO BE PAID | 25,708.11 | |
| * (NOTE) | | |
| 5. UNSECURED CLAIMS TO BE PAID | 0.00 | |
| * (NOTE) | | |
| 6. OTHER DISTRIBUTIONS TO BE PAID | 0.00 | |
| * (NOTE) | | |
| 7. TOTAL DISTRIBUTIONS TO BE MADE (SUM OF LINES 2 THROUGH 6) | | \$ <u>32,205.68</u> |
| 8. ZERO BALANCE AFTER ALL DISTRIBUTIONS (LINE 1 LESS LINE 7) | | 0.00 |

* (SEE ATTACHED SCHEDULE OF PAYEES AND AMOUNTS)

Date: November 18, 2004

/s/ Bob Anderson
Bob Anderson, Chapter 7 Trustee

Claims Distribution Register**Case: 01-61557 Middleton, Dan F.**

| Claim # | Date | Pri | Claimant / Proof / <Category> / Memo | Amount Filed | Amount Allowed | Paid to Date | Claim Balance | Proposed Payment |
|------------------------|----------|-----|---|-----------------|-------------------|-----------------|------------------|---------------------|
| Secured Claims: | | | | | | | | |
| 4 | 08/03/01 | 100 | Jacksonville Savings Gordon, Thrall Atty P O Box 1870 Jacksonville, TX 75766 / <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)> Disallowed per Order signed 11/15/03. | 46,648.79 | 0.00 * | 0.00 | 0.00 | 0.00 |
| 5 | 08/13/01 | 100 | First National Bank of Athens PO Box 751 Athens, TX 75751 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Agreed Order signed 1/14/04 that the secured claim is secured by property other than administered by Trustee and that Claimant is not allowed a distribution from the Estate. | 8,690.20 | 0.00 * | 0.00 | 0.00 | 0.00 |
| 6 | 08/13/01 | 100 | First National Bank of Athens PO Box 751 Athens, TX 75751 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Agreed Order signed 1/14/04 that the secured claim is secured by property other than administered by Trustee and that Claimant is not allowed a distribution from the Estate. | 2,347.74 | 0.00 * | 0.00 | 0.00 | 0.00 |
| 7 | 08/13/01 | 100 | First National Bank of Athens PO Box 751 Athens, TX 75751 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Agreed Order signed 1/14/04 that the secured claim is secured by property other than administered by Trustee and that Claimant is not allowed a distribution from the Estate. | 2,348.09 | 0.00 * | 0.00 | 0.00 | 0.00 |
| 8 | 08/13/01 | 100 | First National Bank of Athens PO Box 751 Athens, TX 75751 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Agreed Order signed 1/14/04 that the secured claim is secured by property other than administered by Trustee and that Claimant is not allowed a distribution from the Estate. | 12,610.14 | 0.00 * | 0.00 | 0.00 | 0.00 |
| 11 | 10/22/01 | 100 | Texas Comptroller of Public Accts Office of Attorney General Collection Division - Bankruptcy PO Box 12548 Austin, TX 78711 / <4800-00 State and Local Tax Liens (pre-pet. income, sales, pers. prop. - not real prop.)> Disallowed by Order signed 11/15/03. | 2,746.51 | 0.00 * | 0.00 | 0.00 | 0.00 |

Claims Distribution Register

Case: 01-61557 Middleton, Dan F.

| Claim # | Date | Pri | Claimant / Proof / <Category> / Memo | Amount Filed | Amount Allowed | Paid to Date | Claim Balance | Proposed Payment |
|--|----------|-----|---|---------------------|-------------------|-------------------|------------------|---------------------|
| 13 | 01/03/02 | 100 | Internal Revenue Service 1100 Commerce Street, Room 9A20 STOP 5029 DAL Dallas, TX 75242 / <4300-00 Internal Revenue Service Tax Liens (pre-petition)> Amended by Claim #16. | 43,763.37 | 0.00 * | 0.00 | 0.00 | 0.00 |
| 14 | 09/11/02 | 100 | Jacksonville Savings Bank c/o D. Brett Brewer PO Box 1870 Jacksonville, TX 75766 / <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)> Disallowed by Order dated 11/15/03. | 46,648.79 | 0.00 * | 0.00 | 0.00 | 0.00 |
| 16 | 11/21/03 | 100 | Internal Revenue Service 1100 Commerce Street, Room 9A20 STOP 5029 DAL Dallas, TX 75242 / <4300-00 Internal Revenue Service Tax Liens (pre-petition)> Amendment of Claim #13, and possibly amended by Claim #17, but any secured claim is secured by property other than that administered by Trustee. | 43,763.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| A.V.TAX | 10/16/03 | 100 | School and County Taxes / <4700-00 Real Property Tax Liens (pre-petition)> Paid with sales proceeds per Order 2/21/03. | 5,354.10 | 5,354.10 | 5,354.10 | 0.00 | 0.00 |
| Total for Priority 100: 100% Paid | | | | \$214,921.10 | \$5,354.10 | \$5,354.10 | \$0.00 | \$0.00 |
| Total for Secured Claims: | | | | \$214,921.10 | \$5,354.10 | \$5,354.10 | \$0.00 | \$0.00 |

Admin Ch. 7 Claims:

| | | | | | | | | |
|-------|----------|-----|--|--------|--------|--------|--------|--------|
| COS | 01/08/02 | 200 | Southwestern Abstract Co., Rusk, Texas / <2500-00 Costs Re Sale of Prop. (excl. realtor comm./exp., incl. closing costs, tte adv.)> Costs of sale: Title Insurance - \$518.00 Escrow Fee - \$75.00 Tax certificates - \$20.00 | 613.00 | 613.00 | 613.00 | 0.00 | 0.00 |
| CLERK | 06/05/03 | 200 | Clerk, United States Bankruptcy Court 9th Floor 110 North College Avenue Tyler, TX 75702 / <2700-00 Clerk of the Court Costs (includes adversary and other filing fees)> Adversary - Bob Anderson v. Kathy Middleton No. 03-6031; Order to Defer Filing Fee entered 6/5/03. Bill of Costs entry on docket 7/8/04. | 150.00 | 150.00 | 0.00 | 150.00 | 150.00 |

Claims Distribution Register

Case: 01-61557 Middleton, Dan F.

| Claim # | Date | Pri | Claimant / Proof / <Category> / Memo | Amount Filed | Amount Allowed | Paid to Date | Claim Balance | Proposed Payment |
|-----------------------------------|----------|-----|--|-----------------|-------------------|-----------------|------------------|---------------------|
| ACCT-F | 04/14/04 | 200 | Smead, Anderson & Dunn / <3410-00 Accountant for Trustee Fees (Other Firm)> Reimbursement to Trustee's Firm for fees advanced to Trustee's Accountant Bob Rogers (Order signed 3/3/04) for preparation of 2003 tax return. A copy of the invoice paid by Trustee's firm is included in Trustee's Final Report. | 125.00 | 125.00 | 0.00 | 125.00 | 125.00 |
| TTEE-E | 11/17/04 | 200 | Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343 / <2200-00 Trustee Expenses> | 965.72 | 965.72 | 0.00 | 965.72 | 965.72 |
| TTEE-F | 11/18/04 | 200 | Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343 / <2100-00 Trustee Compensation> | 5,256.85 | 5,256.85 | 0.00 | 5,256.85 | 5,256.85 |
| INC-TAX | 04/15/04 | 200 | Department of Treasury Internal Revenue Service Ogden, UT 84201-0039 / <2810-00 Income Taxes - Internal Revenue Service (post-petition)> Reimbursement to Trustee's firm per Order signed 5/11/04 for advance of Estate's federal income taxes FYE 12/31/03. Payment of penalty and interest of \$6.51 directly to IRS on 7/15/04. | 1,006.51 | 1,006.51 | 1,006.51 | 0.00 | 0.00 |
| REALTOR | 10/16/03 | 200 | Town & Lake Real Estate / <3510-00 Realtor for Trustee Fees (Real Estate Commissions)> Paid with sales proceeds per Order approval employment of Realtor 1/23/03 and Order Authorizing Sale 2/21/03. | 2,700.00 | 2,700.00 | 2,700.00 | 0.00 | 0.00 |
| ATTY-EXP | 07/07/04 | 200 | Smead, Anderson & Dunn / <3120-00 Attorney for Trustee Expenses (Trustee Firm)> Order dated 8/6/04. | 129.17 | 129.17 | 129.17 | 0.00 | 0.00 |
| ATTY-FEE | 07/07/04 | 200 | Smead, Anderson & Dunn / <3110-00 Attorney for Trustee Fees (Trustee Firm)> Order dated 8/6/04 | 3,060.00 | 3,060.00 | 3,060.00 | 0.00 | 0.00 |
| Total for Priority 200: 100% Paid | | | | \$14,006.25 | \$14,006.25 | \$7,508.68 | \$6,497.57 | \$6,497.57 |
| Total for Admin Ch. 7 Claims: | | | | \$14,006.25 | \$14,006.25 | \$7,508.68 | \$6,497.57 | \$6,497.57 |

Priority Claims:

| | | | | | | | | |
|----|----------|-----|--|----------|----------|------|----------|----------|
| 12 | 12/20/01 | 570 | Texas Workforce Commission TWC Building - Bankruptcy 101 East 15th St Austin, TX 78778 / <5800-00 Claims of Governmental Units--§ 507(a)(8)> Objection to secured status; Agreed Order signed 10/28/03 allowing in amount filed as priority claim. | 4,488.16 | 4,488.16 | 0.00 | 4,488.16 | 3,192.94 |
|----|----------|-----|--|----------|----------|------|----------|----------|

Claims Distribution Register

Case: 01-61557 Middleton, Dan F.

| Claim # | Date | Pri | Claimant / Proof / <Category> / Memo | Amount Filed | Amount Allowed | Paid to Date | Claim Balance | Proposed Payment |
|--|----------|-----|---|-----------------|-------------------|-----------------|------------------|---------------------|
| 17P | 11/21/03 | 570 | Internal Revenue Service 1100 Commerce Street STOP 5025 DAL Dallas, TX 75242 / <5800-00 Claims of Governmental Units--§ 507(a)(8)> Amendment of Claim #13 and possibly Claim #16. This is the PRIORITY portion; see 17U for the unsecured portion. | 43,763.37 | 31,648.48 | 0.00 | 31,648.48 | 22,515.17 |
| Total for Priority 570: 71.14140% Paid | | | | \$48,251.53 | \$36,136.64 | \$0.00 | \$36,136.64 | \$25,708.11 |
| Total for Priority Claims: | | | | \$48,251.53 | \$36,136.64 | \$0.00 | \$36,136.64 | \$25,708.11 |

Unsecured Claims:

| | | | | | | | | |
|----|----------|-----|---|-----------|-----------|------|-----------|------|
| 1 | 07/17/01 | 610 | Beneficial P O Box 9055 Brandon, FL 33509-9055 / <7100-00 General Unsecured § 726(a)(2)> | 4,953.17 | 4,953.17 | 0.00 | 4,953.17 | 0.00 |
| 2 | 07/30/01 | 610 | Euler/American Credit Indemnity 100 E Pratt St 5th Flr. Baltimore, MD 21202 / <7100-00 General Unsecured § 726(a)(2)> | 5,601.60 | 5,601.60 | 0.00 | 5,601.60 | 0.00 |
| 3 | 07/30/01 | 610 | Discover Bank P O Box 8003 Hilliard, OH 43026 / <7100-90 Payments to Unsecured Credit Card Holders> | 1,044.81 | 1,044.81 | 0.00 | 1,044.81 | 0.00 |
| 9 | 08/27/01 | 610 | First National Bank of Atlanta c/o Wachovia Bank Card Services PO Box 14009 Atlanta, GA 30324 / <7100-90 Payments to Unsecured Credit Card Holders> Description: Transferred to B-Hold, L.L.C. 3/25/02, however, the account number in the Notice of Transfer does not match the account number on the original proof of claim. Will not matter if no distribution to unsecured creditors. Remarks: Converted from BANCAP. | 680.48 | 680.48 | 0.00 | 680.48 | 0.00 |
| 10 | 09/04/01 | 610 | Ronnie Horsley 33 S. Fannin PO Box 7017 Tyler, TX 75711 / <7100-00 General Unsecured § 726(a)(2)> Amended by Claim #15. | 5,601.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | 11/15/02 | 610 | Ronnie Horsley 323 S. Fannin P.O. Box 7017 Tyler, TX 75711 / <7100-00 General Unsecured § 726(a)(2)> Amendment of Claim #10. | 12,539.63 | 12,539.63 | 0.00 | 12,539.63 | 0.00 |

Claims Distribution Register**Case: 01-61557 Middleton, Dan F.**

| Claim # | Date | Pri | Claimant / Proof / <Category> / Memo | Amount Filed | Amount Allowed | Paid to Date | Claim Balance | Proposed Payment |
|--|-------------|------------|---|-------------------------|---------------------------|-------------------------|--------------------------|-----------------------------|
| 17U | 11/21/03 | 610 | Internal Revenue Service 1100 Commerce Street STOP 5025 DAL Dallas, TX 75242 / <7100-00 General Unsecured § 726(a)(2)> Amendment of Claim #13 and possibly Claim #16. This is the UNSECURED portion; see 17P for the priority portion. | 0.00 | 12,114.89 | 0.00 | 12,114.89 | 0.00 |
| Total for Priority 610: 0% Paid | | | | \$30,421.29 | \$36,934.58 | \$0.00 | \$36,934.58 | \$0.00 |
| Total for Unsecured Claims: | | | | \$30,421.29 | \$36,934.58 | \$0.00 | \$36,934.58 | \$0.00 |
| Total for Case : | | | | \$307,600.17 | \$92,431.57 | \$12,862.78 | \$79,568.79 | \$32,205.68 |

Claims Proposed Distribution

Case: 01-61557 Middleton, Dan F.

Report Includes ONLY Claims with a Proposed Distribution

Case Balance: \$32,205.68 **Total Proposed Payment:** \$32,205.68 **Remaining Balance:** \$0.00

| Claim # | Claimant Name | Type | Amount Filed | Amount Allowed | Paid to Date | Claim Balance | Proposed Payment | Remaining Funds |
|----------------------------------|---|-------------|--------------------|--------------------|---------------|--------------------|--------------------|-----------------|
| CLERK | Clerk, United States Bankruptcy Court | Admin Ch. 7 | 150.00 | 150.00 | 0.00 | 150.00 | 150.00 | 32,055.68 |
| | <2700-00 Clerk of the Court Costs (includes adversary and other filing fees)> | | | | | | | |
| | Claim Memo: Adversary - Bob Anderson v. Kathy Middleton No. 03-6031; Order to Defer Filing Fee entered 6/5/03. Bill of Costs entry on docket 7/8/04. | | | | | | | |
| ACCT-F | Smead, Anderson & Dunn | Admin Ch. 7 | 125.00 | 125.00 | 0.00 | 125.00 | 125.00 | 31,930.68 |
| | <3410-00 Accountant for Trustee Fees (Other Firm)> | | | | | | | |
| | Claim Memo: Reimbursement to Trustee's Firm for fees advanced to Trustee's Accountant Bob Rogers (Order signed 3/3/04) for preparation of 2003 tax return. A copy of the invoice paid by Trustee's firm is included in Trustee's Final Report. | | | | | | | |
| TTEE-E | Bob Anderson | Admin Ch. 7 | 965.72 | 965.72 | 0.00 | 965.72 | 965.72 | 30,964.96 |
| | <2200-00 Trustee Expenses> | | | | | | | |
| TTEE-F | Bob Anderson | Admin Ch. 7 | 5,256.85 | 5,256.85 | 0.00 | 5,256.85 | 5,256.85 | 25,708.11 |
| | <2100-00 Trustee Compensation> | | | | | | | |
| SUBTOTAL FOR ADMIN CH. 7 | | | 6,497.57 | 6,497.57 | 0.00 | 6,497.57 | 6,497.57 | |
| 12 | Texas Workforce Commission | Priority | 4,488.16 * | 4,488.16 | 0.00 | 4,488.16 | 3,192.94 | 22,515.17 |
| | Claim Memo: Objection to secured status; Agreed Order signed 10/28/03 allowing in amount filed as priority claim. | | | | | | | |
| 17P | Internal Revenue Service | Priority | 43,763.37 | 31,648.48 | 0.00 | 31,648.48 | 22,515.17 | 0.00 |
| | Claim Memo: Amendment of Claim #13 and possibly Claim #16. This is the PRIORITY portion; see 17U for the unsecured portion. | | | | | | | |
| SUBTOTAL FOR PRIORITY | | | 48,251.53 | 36,136.64 | 0.00 | 36,136.64 | 25,708.11 | |
| Total for Case 01-61557 : | | | \$54,749.10 | \$42,634.21 | \$0.00 | \$42,634.21 | \$32,205.68 | |

CASE SUMMARY

| | Amount Filed | Amount Allowed | Paid to Date | Proposed Payment | % paid |
|--------------------------------------|--------------|----------------|--------------|------------------|-------------|
| Total Administrative Claims : | \$6,497.57 | \$6,497.57 | \$0.00 | \$6,497.57 | 100.000000% |
| Total Priority Claims : | \$48,251.53 | \$36,136.64 | \$0.00 | \$25,708.11 | 71.141396% |